



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

Zimmerman Mfg. Co. v. Daffin, 149 Ala. 380, 42 So. 858. If timber is removed after the period, the vendor's remedy is for breach of covenant or in trespass, but the value of the trees is not a part of the damages. Courts of equity however will not require the vendor to permit the trespass. *Peirce v. Finerty*, 76 N. H. 38, 76 Atl. 194. Support has been given this construction because it is claimed that no forfeiture is involved. See 17 HARV. L. REV. 411. A second view, that of the Virginia case, regards the clause as a condition precedent with title passing only to those trees cut and removed within the period. *Boisaubin v. Reed*, 2 Keyes (N. Y.) 323, 1 Abb. Dec. 161. This is scarcely the intention of the parties as expressed in the absolute terms of the conveyance. The Tennessee case adopted the third, and most preferable view, that the clause is a condition subsequent and that title passes subject to defeasance as to timber not removed within the time limit. *Allen & Nelsom Mill Co. v. Vaughn*, 57 Wash. 163, 106 Pac. 622. This construction fulfils the intention of the parties without violating the language of the instrument and avoids a situation where a legal title can only be asserted by means of a trespass.

TAXATION — GENERAL LIMITATIONS ON THE TAXING POWER — STATE TAXATION ON THE PROCEEDS OF INTERSTATE COMMERCE. — A Texas statute [ACT 30th, LEG. (1ST EX. SESS.) c. 18] imposed upon each terminal company doing business in the state "an occupation tax" "equal to one per cent of the total amount of its gross receipts from all sources whatever." This tax was stated to be in excess of all other taxes, but those paying it were to be relieved from the operation of former enactments imposing "occupation" taxes and a tax upon intangible assets. Defendant, an interstate company, contests the tax. *Held*, that the statute is constitutional. *State v. Houston Belt & Terminal Ry. Co.*, 166 S. W. 83 (Tex. Civ. App.).

For a discussion of this case in the light of the various United States Supreme Court holdings on the subject, see NOTES, p. 93.

WITNESSES — COMPETENCY — COMPETENCY OF A PRESIDING JUDGE AS WITNESS. — One of the presiding justices voluntarily took the stand and testified why a certain licensing committee, of which he had been a member, had referred the hearing to the body then sitting. *Held*, that the refusal of the license be affirmed. *Seemle*, that the justice was not a competent witness. *Mitchell v. Justices of Croydon*, 30 T. L. R. 526, 20 Wkly. Notes, 225.

A judge may always testify in a cause where he is not sitting, as to the proceedings before him at another trial. *State v. Duffy*, 57 Conn. 525, 18 Atl. 791. But a judge cannot be required to give testimony at a trial over which he presides. *State v. De Maio*, 69 N. J. L. 590, 55 Atl. 644; *Reno Mill & Lumber Co. v. Westerfield*, 26 Nev. 332, 67 Pac. 961, 69 Pac. 899. Early English practice, however, seems to have considered a presiding judge a competent witness. *Trial of Oates*, 10 How. St. Tr. 1079, 1142; *Trial of Stafford*, 7 How. St. Tr. 1293, 1413, 1442. Subsequently doubts as to the propriety of this were expressed. See *Duke of Buccleuch v. Metropolitan Board*, L. R. 5 H. L. 418, 433; *Rebina v. Petrie*, 20 Ont. 317, 323. In America, in the absence of statutes, the weight of authority is that one of the presiding justices is not a competent witness. *Morss v. Morss*, 11 Barb. (N. Y.) 510. Various reasons have been given, among others, that there would be no one to swear him, that he would have to pass on the admissibility of his own evidence, and that he could not be held for contempt. *Baker v. Thompson*, 89 Ga. 486, 15 S. E. 644; *Martland v. Zanga*, 14 Wash. 92, 44 Pac. 117; *People v. Miller*, 2 Park. Cr. (N. Y.) 197. But statutes in many states allow the judge to testify. See CHAMBERLAYNE, EVIDENCE, p. 747. It is then at his discretion to proceed, or to suspend the trial until another judge can be secured. *State v. Houghton*, 45 Ore. 110, 75